

**NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
MEETING MINUTES OF**

AUGUST 17-18, 1998

1. General

A. Call to Order and Roll Call. The Board of Public Accountancy was called to order at 9:04 a.m. on Monday, August 17, 1998, with Chairman Richard Hoiekvam presiding. The meeting was held at the Ramada Plaza Hotel, 141 N. 9th Street, Lincoln, Nebraska.

The roll was called with the following Board members present: Richard Hoiekvam, Nina Kavich, George Klein, William Gaines, Bob McChesney, Kathleen Smith and David Hunter. Member Luke Aldy was absent. Also present was Annette Harmon, Executive Director.

B. Approval of meeting agenda for August 17-18, 1998. Moved by Gaines, seconded by McChesney, to approve the agenda as published. On roll call vote, all members present voted aye, except Member Hunter who voted nay. Motion number 1 carried.

CLOSED MEETING

Closed Session. Moved by Smith, seconded by Gaines, that the Board go into closed session at 9:07 a.m. on August 17, 1998 to discuss enforcement. On roll call vote, all members present voted aye, except for Member Hunter who voted nay. Motion number 2 carried.

Moved by Smith, seconded by McChesney, to amend the previous motion and to go into closed session for the purpose of discussing a settlement proposal with Alan Friesen. On roll call vote, all members present voted aye. Motion number 3 carried.

Return to Open Session. Moved by Smith, seconded by McChesney, that the Board return to open session at 9:37 a.m. On roll call vote, all members present voted aye. Motion number 4 carried.

2. Settlement Proposals

Moved by Smith, seconded by McChesney, to accept, with changes, the settlement proposal before the Board with Alan Friesen. The changes would include a finding of a violation of Title 288, Chapter 007.01 Acts discreditable and Section 1-137 of the Public Accountancy Act, (4) Violation of a rule of professional conduct adopted and promulgated by the board under the authority granted by the act. The conditions of the settlement are a voluntary surrender with an agreement for the Board to revoke his CPA certificate, reimbursement of \$3,733.00 for attorney's fees and other expenses, and cooperation with the Board with regard to further investigation or hearing with respect to matters alleged in the Complaint. On roll call vote, all members present voted aye. Motion number 5 carried.

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CLOSED MEETING

Closed Session. Moved by Smith, seconded by Kavich, that the Board go into closed session at 9:55 a.m. on August 17, 1998 for the purpose of discussing the settlement with Coopers & Lybrand LLP. On roll call vote, all members present voted aye. Motion number 6 carried.

Return to Open Session. Moved by Smith, seconded by Hunter, that the Board return to open session at 10:10 a.m. On roll call vote, all members present voted aye. Motion number 7 carried.

2. Settlement Proposals

Moved by McChesney, seconded by Klein, to reaffirm the Consent Order entered into with **Coopers & Lybrand, L.L.P.** under the conditions as proposed, as it does fulfill and comply with the Board motion made at the last meeting. On roll call vote, Members Gaines, Klein, McChesney, and Hoiekvam voted aye. Members Hunter, Kavich and Smith voted nay. Motion number 8 carried.

3. Consolidated Hearings

At this time, the Board heard consolidated proceedings against Respondents Ritch A. Bahe and Morris R. Shields. Kent Radke served as the Hearing Officer, Robert Gruit represented the Board in presenting the State's case, Tyler Gaines represented Morris Shields, and Tim Engler represented Ritch Bahe.

The Board recessed for the day at 8:55 p.m.

The Board reconvened the hearings on Tuesday, August 18, 1998 at 9:00 a.m. The hearings concluded at 10:00 p.m.

CLOSED MEETING

Closed Session. Moved by Hunter, seconded by Gaines, that the Board go into closed session at 10:09 p.m. on August 18, 1998 for the purpose of discussing complaints against Morris Shields and Ritch Bahe. On roll call vote, all members present voted aye. Motion number 9 carried.

Return to Open Session. Moved by Smith, seconded by Kavich, that the Board return to open session at 10:15 p.m. On roll call vote, all members present voted aye. Motion number 10 carried.

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4. Adjournment

It was moved by McChesney, seconded by Hunter, that the Board adjourn at 10:18 p.m. on August 18, 1998. On roll call vote, all members present voted aye. Motion number 11 carried.

Submitted by,

Nina B. Kavich, CPA
Secretary